UN

UNIDO

Distr.
GENERAL

IDB.10/25
21 September 1992

United Nations Industrial Development Organization

ORIGINAL: ENGLISH

Industrial Development Board

Tenth session
Vienna, 2-6 November 1992
Item 4 of the provisional agenda

REPORT OF THE PROGRAMME AND BUDGET COMMITTEE

Implementation of the recommendations of the External Auditor for the financial period 1990-1991

Report by the Director-General

Summary

In compliance with Programme and Budget Committee conclusion 92/2, paragraph (e), provides information on the steps taken by the Secretariat to implement the recommendations contained in the report of the External Auditor (IDB.10/4) for the biennium 1990-1991. Addresses the specific recommendations of the External Auditor and confirms or elaborates the comments of the Director-General thereon.

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Introduction

1. In its conclusion 92/2 requesting the Director-General to report on the steps taken towards implementation of the recommendations of the External Auditor in his report for the biennium 1990-1991 (IDB.10/4), the Programme and Budget Committee emphasized the audit observations related to the following areas: (a) regular budget implementation control by the policy-making organs (PMOs); (b) presentation of future regular budgets on a gross and net basis; (c) adjustment of the budgetary, accounting and financial reporting procedures; and (d) the Internal Audit Unit of the Organization. The Director-General is appreciative of the constructive observations and recommendations of the External Auditor designed to strengthen financial and managerial procedures. Those recommendations will be implemented as explained in the following chapters.

2. Additional comments of the Director-General are provided in document IDB.10/11 on a number of specific points as well as in document IDB.10/11/Add.1 on the recommendations of the External Auditor concerning net basis budgeting.

I. MODALITIES OF POLICY-MAKING ORGAN BUDGETARY CONTROL

3. The External Auditor, in paragraph 18 of his report (IDB.10/4), addresses the issue of appropriate modalities of budgetary control by the PMOs. The suggestion is made by the External Auditor that consideration be given to PMO budget implementation control along programmatic component lines rather than by major objects of expenditure. Control by major objects of expenditure is the operative mechanism provided for under financial regulations 4.3(b) and (c).

A. Programme and budget proposals

4. The new format of programme and budgets adopted for 1992-1993 recognized the importance of linking the activities, objectives and outputs of

V.92 56930 3674E

Distr.: 24 September 1992

UNIDO programmes with the financial inputs required to effect implementation. Those financial inputs for 1992-1993 are detailed by major objects of expenditure.

5. In that respect, the programme and budgets of UNIDO are presented on a programme budget basis which places emphasis on objectives and planned outputs. This basis is generally recognized as being more effective in achieving results than are expenditure-based budgets that focus on individual financial inputs.

6. In addition to approving the programme and budgets for 1992-1993 contained in document GC.4/42, the General Conference appropriated funds under the regular budget to the major programmes of UNIDO (GC.4/Res.27). That approval is in line with a programme budget approach in that it provides an estimate of the total cost of carrying out the programme of work of individual major programmes. The detail of the estimates analysed by major objects of expenditure, which form an integral part of the programme and budget proposals are of secondary importance to the total cost of the programme of work.

B. Programme and budget implementation

7. The shift in the basis for budgetary control by policy-making organs would require that the focus of financial regulations 4.3(b) and (c) should shift from its current concentration on individual major objects of expenditure to monitoring expenditures deployed for the attainment of objectives and outputs.

8. A change in the buogetary control mechanism would provide the Director-General the authority to commit financial resources within approved appropriations while permitting a flexible and efficient composition of such resources to achieve an effective implementation of the programme.

9. The question arises as to which level of the budgetary structure would be appropriate for the exercise of financial control by the policy-making organs. The spirit of the External Auditor's recommendation is to shift control from looking at the means to assessing the use of resources for the achievement of ends, while at the same time affording to the Director-General a degree of flexibility in choosing the composition of inputs to attain those ends. In conformity with that intent, it is recommended that policy-making organs exercise their control at the level of major programme (departments) rather than at the programme (divisions) or subprogramme (sections or branches) level. This recommendation is made for three reasons. First, the basic operational objectives of the Organization are expressed at the level of major programmes. The subordinate programmes and subprogrammes present specifics through which those major programme objectives are to be attained. It is felt that policy-making organs should, in the context of controlling budgetary implementation, concentrate on the use of resources in meeting the basic operational objectives at the major programme level. Second, following from that point, it may be borne in mind that the preparation of the budget for a given biennium is initiated about two years before that biennium. The budget for any biennium therefore expresses the Director-General's views of how to respond to foreseen needs, well before the actual implementation of that budget. In all likelihood, there would be changes in the demands placed on the Organization, requiring an adjustment of resource allocations from those envisaged two years before. While control at the major programme level would afford a degree of flexibility, control at subordinate levels would severely restrict, if not abolish, that flexibility. Third, it bears mentioning that there are 37 programmes and 93 subprogrammes in the prevailing budget structure. Reporting and controlling budgetary performance at either of the subordinate levels of detail would in all likelihood be unnecessarily complex and, more important, while presenting a great degree of detail, it might inhibit an overview of the utilization of the Organization's resources in relation to fundamental objectives.

C. Financial regulations

10. The change in emphasis from input-based budgetary implementation to a system which permits a more flexible use of resources to achieve programme objectives would require an amendment to the financial regulations. Under financial regulations 4.3(b) and (c), the words "major object of expenditure" would be replaced by "major programme". The amended financial regulation 4.3(b) and (c) would read as follows:

Regulation 4.3

"(b) No transfer between major programmes within the regular budget may take place, except when approved by the Conference in accordance with Regulation 3.11.

"(c) Transfers within each major programme of the regular budget, including transfers between major objects of expenditure, may be made by the Director-General, who as soon as possible shall inform the Board thereof, through the Programme and Budget Committee, provided that in the first fiscal period following its creation, a Professional-level post may not be transferred to another programme or subprogramme."

11. To ensure consistency between financial regulations, it is further proposed that regulation 3.4(a) include a reference to major programmes. This would bring the regulation into line with the present programme and budget format. Financial regulation 3.4(a) would read:

Regulation 3.4(a)

"The regular budget shall be presented at the levels of major programmes, programmes and subprogrammes for expenditures as well as into sections for income. It shall also be presented by major objects of expenditure. It shall be accompanied by such information annexes and explanatory statements as may be requested by the General Conference (hereinafter referred to as the "Conference"), the Board or the Programme and Budget Committee as well as such annexes as the Director-General may deem necessary or useful. The regular budget also shall be accompanied by a statement on the main changes in comparison with the previous biennium".

II. GROSS AND NET BASIS BUDGETING

12. The comments of the External Auditor on the subject of net basis budgeting are to be found in paragraphs 19 and 79 to 84 of his report (IDB.10/4). The Director-General, in his comments thereon (IDB.10/11/Add.1), provided information on the background to the development of the net basis budgeting which was introduced for the biennium 1992-1993. In accordance with conclusion 92/2 of the Programme and Budget Committee requesting the Director-General to take into consideration the observations in the report of the External Auditor, the draft programme and budget proposals for 1994-1995 will be prepared on a gross and net basis. The presentation of income and expenditure estimates will be made in conformity with all relevant financial rules and regulations and will adhere to the principle of universality of budgets, whereby all transactions with third parties having a financial impact are included in the appropriations and approved income estimates.

13. The presentation of the 1994-1995 estimates of gross expenditures, income and net budgets will follow the same basic format as that adopted for the current biennium, which has met with general approval by Member States. In the 1994-1995 budget document, the 1992-1993 budgets will be presented on a gross and net basis in order to facilitate comparison with gross and net figures for the 1994-1995 biennium.

14. As indicated in the report of the Director-General on net basis budgeting (IDB.10/11/Add.1), the change in the presentation of budgetary estimates from a net basis to a gross and net basis will have no financial implications to the Organization or Member States. Member States should, however, take into account the level of income for reimbursable activities when considering the individual major programme estimates in the proposed programme and budgets.

III. BUDGETARY, ACCOUNTING AND FINANCIAL REPORTING PROCEDURES

15. The comments and recommendations of the External Auditor on adjustments required to the accounting procedures of the Organization are contained in paragraphs 11 to 22 and 38 to 106 of his report (IDB.10/4). Steps taken towards implementation of the recommendations are outlined in the following paragraphs under the subject areas identified by the External Auditor.

A. Regular budget "other income"

16. The programme and budget document for the biennium 1992-1993 (GC.4/42 and Corr.1) includes separate subprogrammes for the major cost-shared activities within UNIDO. These cost-shared activities are identified in the Department of Administration (Buildings Management, subprogramme 843) and the Department of External Relations, Public Information, Language and Documentation Services (EPL) (Languages and Documentation, programme 730). The separate identification of those cost estimates will address the concerns of the External Auditor in that any proposal to redeploy funds within major objects of expenditure in accordance with financial regulation 4.3(c) will need to take account of the impact of such redeployments on budgeted income. Prior to the consideration of redeployment proposals by the Director-General a determination of the potential impact on budgeted income will be made.

17. The accounting for cost-shared buildings management expenditures and language and documentation expenditures under separate subprogrammes will also assist the Secretariat to comply with the recommendations of the External Auditor that incomes related to a fiscal period be accrued in accordance with financial rule 110.9 (IDB.10/4, paras. 14 and 55-59).

B. Appropriations and expenditures by major objects of expenditure

18. Prior to the 1992-1993 biennium, budget proposals and financial performance reports on budgetary implementation included expenditures detailed by objects of expenditure. The audited accounts of the Organization for each fiscal period, on the other hand, presented expenditures detailed under major object of expenditure categories.

19. In line with the recommendations of the External Auditor (IDB.10/4, paras. 16-17 and 62-66), it is the intention of the Secretariat to present future reports to the policy-making organs detailed by major programme and major object of expenditure.

20. The new format for the programme and budgets introduced for the 1992-1993 biennium presents estimates under major programme and major object of expenditure categories. The presentation of the estimates in the new format provides the opportunity of comparing expenditures against appropriations by major programme and major object at all stages of budgetary formulation, financial performance reporting and accounting for a fiscal period.

21. The Secretariat intends to present a financial report of savings on unliquidated obligations for the 1990-1991 biennium to the Programme and Budget Committee at its ninth session (in 1993). The report will be presented by major programme and major objects of expenditure. In future, financial reports of savings on unliquidated obligations from the previous biennium will be submitted to the first Programme and Budget Committee session in the second year of the biennium.

C. Accounts payable

22. In response to the comments of the External Auditor on the recording of payables (IDB.10/4, paras. 20 and 85-90), a review has been made of the procedures for recording by the Secretariat of obligations and creditors' invoices. The current systems and procedures for raising and recording obligations, including accounts payable, are considered adequate to ensure that all material expenditure items are allocated to the relevant accounting period. While it is theoretically possible for invoices concerning small amounts not subject to prior obligation (less than $1,000) to be recorded and charged in a subsequent period, there is no likelihood that these charges could affect the integrity of the accounts. Since invoices are received and processed by a number of different UNIDO units before being passed on to

the Accounts and Payment Section, a system of centralized registration would require the assignment of additional staff to this specific task. The cost-benefit ratio of this innovation is, in the view of the administration, certain to be strongly negative. The Secretariat intends to discuss the matter again with the External Auditor.

IV. INTERNAL AUDIT FUNCTION

23. The Director-General is pleased to report that the following steps have been taken towards implementation of the recommendations contained in the report of the External Auditor with respect to the internal audit function (IDB.10/4, paras. 181-189):

(a) A Director-General's bulletin (UNIDO/DG/B.157) was issued on 2 July 1992 setting out the purpose and policy of the Secretariat with regard to internal auditing activities. The internal audit function of the Secretariat, described in the bulletin, ensures its operational independence, impartiality and effectiveness;

(b) A General Service post has been redeployed to the Internal Audit Service (formerly the Internal Audit Unit) and recruitment action is currently under way. The Director-General recognizes the need to redeploy additional Professional and General Service posts to the Internal Audit Service. However, a further increase in the staffing level of the Service is seriously constrained by the prevailing financial situation. Efforts will nevertheless be continued to identify staff resources that can be redeployed to the Service.

V. ACTION REQUIRED OF THE BOARD

24. The Board may wish:

(a) To take note of the steps taken to implement the recommendations of the External Auditor as described in the present report; and

(b) To recommend to the General Conference at its fifth session the adoption of the proposed amendments to financial regulations 3.4(a) and 4.3(b) and (c) as described in paragraphs 10 and 11 of the present document.

Distr.
GENERAL

IDB.10/26
24 September 1992

ORIGINAL: ENGLISH

United Nations Industrial Development Organization

Industrial Development Board

Tenth session
Vienna, 2-6 November 1992
Item 4 of the provisional agenda

REPORT OF THE PROGRAMME AND BUDGET COMMITTEE

Implementation of the recommendations of the External Auditor for the financial period 1988-1989: economies in official travel costs of the Organization

Report by the Director-General

Summary

Reports on the review of the application of the last sentence of paragraph (f) of appendix G to the Staff Rules, in compliance with conclusion 92/4, paragraph (c), of the Programme and Budget Committee.

1. In paragraphs 77 to 81 of the report of the External Auditor on the accounts of UNIDO and of the Industrial Development Fund for the financial period 1988-1989 ended 31 December 1989 (PBC.6/15), the External Auditor made observations with regard to the use of certain fares for official travel and, in that respect, opined that the last sentence of paragraph (f) of appendix G to the Staff Rules dealing with official travel - "Fares based on fixed reservation dates shall be excluded." - should be deleted. In his comments on the External Auditor's observations, the Director-General reported that the Secretariat saw no reason to amend the Staff Rules at the present juncture since appendix G ... is only of relevance when calculating normal travel entitlements (PBC.6/15/Add.1, para. 16). The present document provides additional information on the efforts made by the Secretariat in achieving reductions in official travel costs.

2. Entitlements of staff are integral parts of their conditions of service as stipulated in the UNIDO Staff Regulations and Staff Rules and amplified by administrative instructions. Staff entitlements are also considered within the context of the Statute of the International Civil Service Commission, in accordance with article 11, paragraph (b) of which the Commission shall establish "... rates of allowances and benefits, other than pensions and those referred to in article 10 (c), the conditions of entitlement thereto and standards of travel."

3. While recognizing the necessity for maintaining a common system approach to the entitlements and standards of travel, UNIDO, with the cooperation of staff, is nevertheless applying in a restricted manner those standards laid down in appendix G. In order to achieve maximum economies, UNIDO would only allow business class travel for journeys lasting for nine hours or more, while in other organizations the business class travel standard applied may be of five or seven hours' duration. The latter application would be in line with the recommendations of the Medical Directors of the United Nations system who in 1989 proposed that due to the health risks associated with longer air journeys business class should be used when travel exceeds five hours (report of the Consultative Committee on Administrative Questions, CCAQ(PER)1989/10, section I).

4. For all other travel charged to common staff costs, including home leave travel, family visit travel and education grant travel, air economy/excursion fares or other less costly air fares are normally used when available and applicable, i.e. special fares, including youth, student or family fares.

5. Moreover, in the interest of further cost reduction, staff have also been most responsive to the use of other less costly alternative fares in connection with group travel for missions, even though this approach may sometimes lead to delays and inconveniences. Staff have also voluntarily accepted to use the cash option of 80 per cent of the home leave and family visit travel entitlements. Since its introduction in 1987, the use of this option has resulted in sizeable economies to the Organization in terms of cash and administrative support costs. Should the basis

V.92 57095 3688E

Distr.: 28 September 1992

for the calculation be further restricted, this application would no longer be an attractive alternative to staff with such entitlements (84 per cent of whom currently make use of this option), who may then wish to revert to requesting their full travel entitlement.

6. Finally, as regards reduced fares based on fixed reservation dates, these are used whenever feasible. It should be noted, however, that such fares are not only becoming increasingly scarce (most APEX fares are now without such restrictions) but do not apply to certain destinations (particularly in Asia and Latin America), while for travel to other destinations the fixed return date has been removed. A requirement to use reduced fare tickets would therefore imply discrimination for staff travelling to other regions. Moreover, the restrictions attached to such tickets and the fact that cancellation fees before departure can amount to as much as 90 per cent of the ticket value, often make their use impractical and may even result in higher costs to the Organization.

7. In an effort to achieve harmony in the application of travel standards within the United Nations common system, the Consultative Committee on Administrative Questions, at the request of UNIDO, is collecting data from all organizations on that subject. At the same time, information is being compiled for eventual submission to the General Assembly. Until then it would appear prudent for UNIDO to continue to apply the standards of travel as laid down in the Staff Regulations and Staff Rules in such a way as to optimize economies.

ACTION REQUIRED OF THE BOARD

8. The Board may wish to take note of the present document.

Distr.
GENERAL

IDB.10/27
9 October 1992

ORIGINAL: ENGLISH

United Nations Industrial Development Organization

Industrial Development Board

Tenth session
Vienna, 2-6 November 1992
Item 4 of the provisional agenda

REPORT OF THE PROGRAMME AND BUDGET COMMITTEE

Financial situation of UNIDO as of 30 September 1992

Report by the Director-General

Summary

Provides information on the financial situation of UNIDO as of 30 September 1992 as regards the regular and operational budgets, including a status report of assessed contributions paid by Member States, advances to the Working Capital Fund and a cash flow analysis for 1992-1993. Contains information on future contingency measures for the regular budget and announces measures to stabilize the operational budget in order to cope with the financial situation.

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Introduction

1. The financial situation of UNIDO has been the subject of two reports by the Director-General during 1992; one to the ninth session of the Industrial Development Board (IDB.9/16) and the second to the eighth session of the Programme and Budget Committee (PBC.8/18). In addition to providing information on the status of assessed contributions to the regular budget and the general fund cash flow for 1992, the reports outlined the initiated and planned contingency measures designed to cope with the deteriorating financial situation with respect to both the regular and operational budgets.

2. The present document provides an update of the financial situation of UNIDO, which as of 30 September 1992 has been influenced primarily by:

(a) The continued delay in payments by Member States of their assessed contributions to the regular budget;

(b) A slowdown in technical cooperation delivery and consequent loss of support cost income to UNIDO, which has been exacerbated by the serious delay in the implementation of the United Nations Development Programme (UNDP) successor arrangements for agency support costs;

(c) The negative impact on the operational budget as a result of the decline in the value of the United States dollar against the Austrian schilling.

V.92 57436 3739E

Distr.: 13 October 1992

I. CURRENT SITUATION

3. Annex I to the present document shows the status of assessed contributions to the regular budget as of 30 September 1992. As of that date, unpaid assessed contributions for the period 1986 to 1991 amounted to $4,724,554 and AS 235,558,073 (equivalent to $23,555,799 at an exchange rate of US$ 1 = AS 10.00) for a total equivalent of $28,280,353. Unpaid assessed contributions for 1992 amounted to $4,450,043 and AS 464,462,334 (equivalent to $46,446,260) for a total equivalent of $50,896,303, or 45.13 per cent of the 1992 assessment. The total cumulative amount outstanding is equivalent to $79,176,656 or 70.21 per cent of the 1992 assessment.

4. Annex II shows the status of advances to the Working Capital Fund. Unpaid advances to the Working Capital Fund as of 30 September 1992 amounted to $70,300.

5. Annex III shows the general fund cash flow analysis for the years 1992 and 1993 as of 30 September 1992. Projections of assessed contribution income are based on previous patterns of receipts of income.

II. REGULAR BUDGET PERFORMANCE REPORT

6. The performance report contained in annex IV to the present document shows by major programme and by major object of expenditure the expenditures and obligations recorded for the period 1 January to 30 September 1992.

7. In accordance with Programme and Budget Committee (PBC) conclusion 1991/9 (iv), the report is presented at the budgetary exchange rate of US$ 1 = AS 12.90 to enable comparison with the approved budget estimates for 1992-1993 (General Conference resolution GC.4/Res.27, para. 5). The report is also presented on a gross and net basis in line with the recommendation of the External Auditor. 1/

8. As foreseen in documents IDB.9/16 and PBC.8/18, the uncertain situation with regard to available cash resources under the regular budget has led to a lower than anticipated level of financial implementation. To ensure that the Organization continues to meet its monthly financial obligations it was necessary to implement expenditure reduction measures. In particular:

(a) The practice of restricted recruitment had resulted in a vacancy factor of Professional-level posts at 14.3 per cent on 30 September 1992;

(b) Programme allotments issued for 1992 have been restricted to 12 per cent of approved budgetary estimates.

9. The maintenance of a high vacancy factor and continued holdback of approved appropriations may seriously delay programme implementation and lead to a decrease in the quality of outputs of the Organization.

III. OPERATIONAL BUDGET

10. In light of the continued delay in the implementation of the UNDP successor arrangements, the income projections for the 1992-1993 biennium cannot be determined accurately. A projection of support cost income for 1992 has been made based on actual technical cooperation delivery for the period 1 January to 30 September 1992 and on the expected delivery level for the remainder of 1992.

11. The estimates of income, expenditure and reserve balances for 1992 are presented in the table below.

12. As requested in PBC conclusion 92/5, additional measures are already being reviewed to ensure the achievement of a stabilized operational budget before 31 December 1992. The vacancy factor for Professional-level posts under the operational budget stood at 23.7 per cent as of 30 September 1992. The General Service post vacancy rate under the operational budget was 6.6 per cent at the same date.

13. At the same time, authorized allotments for support cost expenditures have been held at levels

1/ Cf. IDB.10/4, paras. 79-84; IDB.10/11/Add.1, paras. 6-9.

Operational budget status report, 1992
(In thousands of US dollars)

Opening balance of reserves 1/1/92 a/				9,729.1
Income:	Actual to 30/9/92	13,408.1		
	Projected to 31/12/92	3,614.3		
	Total estimated for 1992		17,022.4	
Expenditures: b/	Actual to 30/9/92	16,319.9		
	Projected to 31/12/92	6,678.8		
	Total estimated for 1992		22,998.7	
Estimated surplus/(deficit) - 1992				(5,976.3)
Estimated closing balance of reserves 31/12/92				3,752.8

a/ Comprises statutory reserve of $5,504.1 and unencumbered balance of $4,225.0.

b/ Actual expenditures were incurred at average exchange rate US$ 1 = AS 11.01. Projected expenditures are estimated at average exchange rate US$ 1 = AS 10.20.

below those estimated in the 1992-1993 programme and budgets. Additional cost reductions are anticipated for 1992 as a result of more rigorous controls over non-staff expenditures such as travel and consultants.

14. The savings achieved because of the increasing vacancy factor have to some extent been offset by the negative impact of exchange rate fluctuations. The United Nations operational rate of exchange between the dollar and the Austrian schilling has fluctuated from a high of US$ 1 = AS 11.60 in May 1992 to a low of US$ 1 = AS 10.00 on 30 September 1992. An appreciation in the value of the Austrian schilling against the United States dollar of AS 1.00 (for example, from US$ 1 = AS 11.00 to US$ 1 = AS 10.00) represents an annual increase in costs of approximately $1.6 million at current expenditure levels.

IV. FUTURE CONTINGENCY MEASURES

15. Notwithstanding the contingency measures adopted by the Secretariat to alleviate the financial crisis under the regular and operational budgets, the financial situation of UNIDO remains critical.

16. The Director-General intends to introduce additional measures in 1993 in order to maximize income and further reduce expenditures. These expenditure reductions together with a judicious use of the operational budget reserves should enable the Organization to balance the operational budget before the end of 1993. The process of stabilization will require constant monitoring of expenditure and income levels.

17. The Director-General, in formulating a plan for staff reductions, has taken account of the concerns of Member States as expressed in PBC conclusion 92/5, paragraph (d) of which: "requested the Director-General, when taking measures to balance the operational budget, to:

"(i) Preserve the capacity of the Organization for technical cooperation delivery;

"(ii) Take due account of the need for equitable geographical distribution of the staffing of the Secretariat".

18. The measures recommended by the PBC in conclusion 92/5 to achieve a balanced operational budget, together with those proposed by the Director-General in his report to the PBC on the financial situation of UNIDO (PBC.8/18), provide the framework under which further contingency measures can be anticipated.

19. In the event that income levels remain insufficient to cover expenditures, the continued reduction in the number of staff to appropriate levels will be effected, with due regard to the overall financial capacity of the Organization and the need to comply with the provisions of PBC conclusion 92/5.

V. ACTION REQUIRED OF THE BOARD

20. Taking into consideration the information provided in the present document, the Board may wish to consider the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Takes note of the ceport of the Director-General on the financial situation of UNIDO (IDB.10/27) containing information concerning the status of assessed contributions to the regular budget and advances to the Working Capital Fund, cash flow estimates, regular budget performance report and estimates under the operational budget for 1992;

"(b) Urges those Member States who have not yet paid their regular assessed contributions, including advances to the Working Capital Fund, for the bienniums 1986-1987, 1988-1989 and 1990-1991 and for the year 1992 to do so without delay."

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As of 30 September 1992)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as of 30 September 1992					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 10.00)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
AFGHANISTAN	0.01	0	0	986	102,906	0	0	845	88,178	0	0	141	14,728	1,473	1,614
ALBANIA	0.01	148	10,856	986	102,906	148	10,856	0	0	0	0	986	102,906	10,291	11,277
ALGERIA	0.16	3,167	231,488	15,775	1,646,493	3,167	231,488	15,775	1,646,493	0	0	0	0	0	0
ANGOLA	0.01	13,882	171,842	986	102,906	0	0	0	0	13,882	171,842	986	102,906	27,475	42,343
ARGENTINA	0.56	841,967	11,513,452	55,213	5,762,726	9,900	0	0	0	832,067	11,513,452	55,213	5,762,726	1,727,619	2,614,899
AUSTRALIA	1.50	0	0	147,892	15,435,872	0	0	147,892	15,435,872	0	0	0	0	0	0
AUSTRIA	0.74	0	0	72,960	7,615,030	0	0	72,960	7,615,030	0	0	0	0	0	0
BAHAMAS	0.02	3,789	276,919	1,972	205,812	613	44,800	0	0	3,176	232,119	1,972	205,812	43,793	48,941
BAHRAIN	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
BANGLADESH	0.01	4,348	171,842	986	102,906	1,175	0	0	0	3,173	171,842	986	102,906	27,475	31,634
BARBADOS	0.01	227	16,586	986	102,906	0	0	0	0	227	16,586	986	102,906	11,950	13,163
BELARUS	0.31	19,949	1,458,313	30,564	3,190,080	359	26,222	0	0	19,590	1,432,091	30,564	3,190,080	462,217	512,371
BELGIUM	1.05	0	0	103,524	10,805,111	0	0	103,125	10,763,501	0	0	399	41,610	4,161	4,560
BELIZE	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	19,883	21,044
BENIN	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	10,291	11,277
BHUTAN	0.01	1,175	85,921	986	102,906	1,175	85,921	986	102,906	0	0	0	0	0	0
BOLIVIA	0.01	307	22,476	986	102,906	0	0	0	0	307	22,476	986	102,906	12,539	13,832
BOTSWANA	0.01	8,779	171,842	986	102,906	8,779	171,842	0	0	0	0	986	102,906	10,291	11,277
BRAZIL	1.58	330,793	24,182,106	155,779	16,259,119	0	0	0	0	330,793	24,182,106	155,779	16,259,119	4,044,123	4,530,646
BULGARIA	0.13	0	0	12,817	1,337,776	0	0	174	18,206	0	0	12,643	1,319,570	131,957	144,600
BURKINA FASO	0.01	24,151	171,842	986	102,906	0	0	0	0	24,151	171,842	986	102,906	27,475	52,612
BURUNDI	0.01	1,166	85,291	986	102,906	1,166	85,291	66	6,848	0	0	920	96,058	9,606	10,526
CAMEROON	0.01	27	1,948	986	102,906	0	0	0	0	27	1,948	986	102,906	10,486	11,499

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as of 30 September 1992					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(Rof. 10.00)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
CANADA	3.09	236	17,217	304,657	31,797,897	236	17,217	304,657	31,797,897	0	0	0	0	0	0
CAPE VERDE	0.01	10,930	171,842	986	102,906	0	0	0	0	10,930	171,842	986	102,906	27,475	39,391
CENTRAL AFRICAN REPUBLIC	0.01	9,550	171,842	986	102,906	0	0	0	0	9,550	171,842	986	102,906	27,475	38,011
CHAD	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	18,883	21,044
CHILE	0.08	72,537	1,374,740	7,888	823,247	54,590	62,761	0	0	17,947	1,311,979	7,888	823,247	213,523	239,358
CHINA	0.76	0	0	74,932	7,820,842	0	0	74,932	7,820,842	0	0	0	0	0	0
COLOMBIA	0.13	0	0	12,817	1,337,776	0	0	12,817	1,337,776	0	0	0	0	0	0
COMOROS	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	27,475	57,751
CONGO	0.01	4,231	171,842	986	102,906	0	0	0	0	4,231	171,842	986	102,906	27,475	32,692
COSTA RICA	0.01	23,234	343,686	986	102,906	900	0	0	0	22,334	343,686	986	102,906	44,659	67,579
COTE D'IVOIRE	0.02	2,694	196,881	1,972	205,812	0	0	0	0	2,694	196,881	1,972	205,812	40,269	44,935
CUBA	0.09	19,035	1,391,534	8,874	926,152	9,211	673,358	0	0	9,824	718,176	8,874	926,152	164,433	183,131
CYPRUS	0.02	0	0	1,972	205,812	0	0	1,972	205,812	0	0	0	0	0	0
CZECHOSLOVAKIA	0.55	0	0	54,227	5,659,820	0	0	54,227	5,659,820	0	0	0	0	0	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	34,909	859,212	4,930	514,529	25,462	168,641	0	0	9,447	690,571	4,930	514,529	120,511	134,888
DENMARK	0.64	0	0	63,100	6,585,972	0	0	63,100	6,585,972	0	0	0	0	0	0
DJIBOUTI	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	18,883	21,044
DOMINICA	0.01	1,142	83,500	986	102,906	0	0	0	0	1,142	83,500	986	102,906	18,641	20,769
DOMINICAN REPUBLIC	0.02	87,870	515,528	1,972	205,812	0	0	0	0	87,870	515,528	1,972	205,812	72,133	161,975
ECUADOR	0.03	18,892	515,528	2,958	308,717	0	0	0	0	18,892	515,528	2,958	308,717	82,424	104,274
EGYPT	0.07	0	0	6,902	720,341	0	0	6,902	720,341	0	0	0	0	0	0
EL SALVADOR	0.01	17,710	171,842	986	102,906	0	0	0	0	17,710	171,842	986	102,906	27,475	46,171
EQUATORIAL GUINEA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	27,475	57,751

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as of 30 September 1992					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(Rate 10.00)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
ETHIOPIA	0.01	2,172	158,839	986	102,906	1,175	85,923	0	0	997	72,916	986	102,906	17,582	19,566
FIJI	0.01	12,154	171,842	986	102,906	10,261	33,399	0	0	1,893	138,443	986	102,906	24,135	27,014
FINLAND	0.56	0	0	55,213	5,762,726	0	0	55,213	5,762,726	0	0	0	0	0	0
FRANCE	5.96	0	0	587,623	61,331,866	0	0	587,623	61,331,866	0	0	0	0	0	0
GABON	0.02	41,314	515,528	1,972	205,812	34,809	38,981	0	0	6,505	475,547	1,972	205,812	68,135	76,612
GAMBIA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	27,475	57,751
GERMANY	8.87	0	0	874,533	91,277,458	0	0	874,533	91,277,458	0	0	0	0	0	0
GHANA	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	18,883	21,044
GREECE	0.35	17,770	1,299,058	34,508	3,601,704	17,770	1,299,058	27,193	2,838,236	0	0	7,315	763,466	76,347	83,662
GRENADA	0.01	28,515	171,842	986	102,906	0	0	0	0	28,515	171,842	986	102,906	27,475	56,976
GUATEMALA	0.02	22,934	343,686	1,972	205,812	0	0	0	0	22,934	343,686	1,972	205,812	54,949	79,855
GUINEA	0.01	10,028	171,842	986	102,906	8,744	77,947	0	0	1,284	93,895	986	102,906	19,680	21,950
GUINEA-BISSAU	0.01	14,288	171,842	986	102,906	0	0	0	0	14,288	171,842	986	102,906	27,475	42,749
GUYANA	0.01	17,903	171,842	986	102,906	17,903	171,842	951	99,250	0	0	35	3,656	366	401
HAITI	0.01	24,555	171,842	986	102,906	0	0	0	0	24,555	171,842	986	102,906	27,475	53,016
HONDURAS	0.01	18,190	171,842	986	102,906	0	0	0	0	18,190	171,842	986	102,906	27,475	46,651
HUNGARY	0.18	0	0	17,747	1,852,305	0	0	262	27,309	0	0	17,485	1,824,996	182,500	199,985
INDIA	0.36	44,738	3,270,515	35,494	3,704,609	44,738	3,270,515	287	29,931	0	0	35,207	3,674,678	367,468	402,675
INDONESIA	0.16	1,376	100,606	15,775	1,646,493	1,376	100,606	15,775	1,646,493	0	0	0	0	0	0
IRAN (ISLAMIC REPUBLIC OF)	0.76	92,000	6,725,468	74,932	7,820,842	0	0	0	0	92,000	6,725,468	74,932	7,820,842	1,454,631	1,621,563
IRAQ	0.13	14,121	1,032,309	12,817	1,337,776	0	0	0	0	14,121	1,032,309	12,817	1,337,776	237,009	263,947
IRELAND	0.18	0	0	17,747	1,852,305	0	0	17,747	1,852,305	0	0	0	0	0	0
ISRAEL	0.23	17,662	1,291,187	22,677	2,366,834	17,430	1,274,250	0	0	232	16,937	22,677	2,366,834	238,377	261,286

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as of 30 September 1992					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 10.00)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
ITALY	4.26	6,578	480,891	420,013	43,837,877	6,578	480,891	420,013	43,837,877	0	0	0	0	0	0
JAMAICA	0.01	2,023	147,965	986	102,906	0	0	0	0	2,023	147,965	986	102,906	25,087	28,096
JAPAN	12.36	0	0	1,218,628	127,191,588	0	0	1,218,628	127,191,588	0	0	0	0	0	0
JORDAN	0.01	8,607	171,842	986	102,906	0	0	0	0	8,607	171,842	986	102,906	27,475	37,068
KENYA	0.01	1,611	117,768	986	102,906	0	0	0	0	1,611	117,768	986	102,906	22,068	24,665
KUWAIT	0.25	5	387	24,649	2,572,645	5	387	345	36,008	0	0	24,304	2,536,637	253,664	277,968
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	18,883	21,044
LEBANON	0.01	10,029	171,842	986	102,906	0	0	0	0	10,029	171,842	986	102,906	27,475	38,490
LESOTHO	0.01	1,175	85,921	986	102,906	1,175	85,921	986	102,906	0	0	0	0	0	0
LIBERIA	0.01	2,350	171,842	986	102,906	0	0	0	0	2,350	171,842	986	102,906	27,475	30,811
LIBYAN ARAB JAMAHIRIYA	0.24	56,672	4,142,861	23,663	2,469,740	476	34,963	0	0	56,194	4,107,898	23,663	2,469,740	657,764	737,621
LUXEMBOURG	0.06	0	0	5,916	617,435	0	0	5,916	617,435	0	0	0	0	0	0
MADAGASCAR	0.01	1,466	107,155	986	102,906	0	0	0	0	1,466	107,155	986	102,906	21,006	23,457
MALAWI	0.01	5	364	986	102,906	5	364	897	93,615	0	0	89	9,291	829	1,018
MALAYSIA	0.12	0	0	11,831	1,234,870	0	0	0	0	0	0	11,831	1,234,870	123,487	135,318
MALDIVES	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	10,291	11,277
MALI	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	27,475	57,751
MALTA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
MAURITANIA	0.01	11,752	171,842	986	102,906	0	0	0	0	11,752	171,842	986	102,906	27,475	40,752
MAURITIUS	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
MEXICO	0.87	0	0	85,777	8,952,809	0	0	83,466	8,711,416	0	0	2,311	241,393	24,133	26,445
MONGOLIA	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	18,883	21,044
MOROCCO	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1992 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1992 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as of 30 September 1992 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE 10.00) $ Equiv.	TOTAL $ Equiv.
MOZAMBIQUE	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	10,291	11,277
MYANMAR	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
NAMIBIA	0.01	0	0	986	102,906	0	0	96	10,026	0	0	890	92,880	9,288	10,178
NEPAL	0.01	9,540	171,842	986	102,906	0	0	0	0	9,540	171,842	986	102,906	27,475	38,001
NETHERLANDS	1.49	0	0	146,906	15,332,967	0	0	146,906	15,332,967	0	0	0	0	0	0
NEW ZEALAND	0.24	0	0	23,663	2,469,740	0	0	23,663	2,469,740	0	0	0	0	0	0
NICARAGUA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	27,475	57,751
NIGER	0.01	17,710	171,842	986	102,906	0	0	0	0	17,710	171,842	986	102,906	27,475	46,171
NIGERIA	0.20	0	0	19,719	2,058,116	0	0	4,806	501,650	0	0	14,913	1,556,466	155,647	170,560
NORWAY	0.55	0	0	54,227	5,659,820	0	0	54,227	5,659,820	0	0	0	0	0	0
OMAN	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
PAKISTAN	0.06	9,859	720,740	5,916	617,435	9,859	720,740	93	9,703	0	0	5,823	607,732	60,773	66,596
PANAMA	0.02	40,472	343,686	1,972	205,812	13,687	0	0	0	26,785	343,686	1,972	205,812	54,949	83,706
PAPUA NEW GUINEA	0.01	185	13,515	986	102,906	0	0	0	0	185	13,515	986	102,906	11,643	12,814
PARAGUAY	0.02	34,539	515,528	1,972	205,812	0	0	0	0	34,539	515,528	1,972	205,812	72,133	108,644
PERU	0.06	67,253	1,031,056	5,916	617,435	53,162	986	0	0	14,091	1,030,070	5,916	617,435	164,751	184,758
PHILIPPINES	0.07	17,738	1,296,700	6,902	720,341	12,234	894,344	0	0	5,504	402,356	6,902	720,341	112,270	124,676
POLAND	0.47	0	0	46,339	4,836,573	0	0	46,250	4,827,335	0	0	89	9,238	924	1,013
PORTUGAL	0.20	0	0	19,719	2,058,116	0	0	1,972	205,861	0	0	17,747	1,852,255	185,226	202,973
QATAR	0.05	9,943	726,801	4,930	514,529	4,066	297,195	0	0	5,877	429,606	4,930	514,529	94,414	105,221
REPUBLIC OF KOREA	0.68	0	0	67,044	6,997,595	0	0	0	0	0	0	67,044	6,997,595	699,760	766,804
ROMANIA	0.17	162,313	3,265,008	16,761	1,749,399	162,313	3,265,008	0	19	0	0	16,761	1,749,380	174,938	191,699
RUSSIAN FEDERATION	9.34	593,996	43,423,140	920,873	96,114,032	9,326	681,785	0	0	584,670	42,741,355	920,873	96,114,032	13,885,539	15,391,082
RWANDA	0.01	1,139	83,300	986	102,906	0	0	0	0	1,139	83,300	986	102,906	18,621	20,746

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as of 30 September 1992					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(Rate 10.00)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
SAINT KITTS AND NEVIS	0.01	29,290	171,842	986	102,906	9,100	0	0	0	20,190	171,842	986	102,906	27,475	48,651
SAINT LUCIA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
SAINT VINCENT AND THE GRENADINES	0.01	9,078	171,842	986	102,906	0	0	0	0	9,078	171,842	986	102,906	27,475	37,539
SAO TOME AND PRINCIPE	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	27,475	57,751
SAUDI ARABIA	0.95	0	0	93,665	9,776,052	0	0	698	72,825	0	0	92,967	9,703,227	970,323	1,063,290
SENEGAL	0.01	1,474	107,778	986	102,906	0	0	0	0	1,474	107,778	986	102,906	21,069	23,529
SEYCHELLES	0.01	12,991	171,842	986	102,906	9,000	0	0	0	3,991	171,842	986	102,906	27,475	32,452
SIERRA LEONE	0.01	29,290	171,842	986	102,906	9,304	0	0	0	19,986	171,842	986	102,906	27,475	48,447
SOMALIA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	27,475	57,751
SPAIN	1.96	0	0	193,245	20,169,540	0	0	193,245	20,169,540	0	0	0	0	0	0
SRI LANKA	0.01	3,065	171,842	986	102,906	0	0	0	0	3,065	171,842	986	102,906	27,475	31,526
SUDAN	0.01	9,450	171,842	986	102,906	9,450	171,842	58	6,097	0	0	928	96,809	9,681	10,609
SURINAME	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	27,475	57,751
SWAZILAND	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
SWEDEN	1.10	0	0	108,454	11,319,640	0	0	108,454	11,319,640	0	0	0	0	0	0
SWITZERLAND	1.15	0	0	113,384	11,834,169	0	0	113,384	11,834,169	0	0	0	0	0	0
SYRIAN ARAB REPUBLIC	0.04	0	0	3,944	411,623	0	0	0	0	0	0	3,944	411,623	41,162	45,106
THAILAND	0.11	0	0	10,845	1,131,964	0	0	10,845	1,131,964	0	0	0	0	0	0
TOGO	0.01	201	14,665	986	102,906	172	12,531	0	0	29	2,134	986	102,906	10,504	11,519
TONGA	0.01	1,915	140,014	986	102,906	388	28,392	0	0	1,527	111,622	986	102,906	21,453	23,966
TRINIDAD AND TOBAGO	0.05	2,814	205,694	4,930	514,529	0	0	0	0	2,814	205,694	4,930	514,529	72,022	79,766
TUNISIA	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0

Member State	Scale of assessment (percentage)		Contributions Payable as of 1 January 1992 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1992 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as of 30 September 1992 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(Rate 10.00) $ Equiv.	TOTAL $ Equiv.
TURKEY	0.27		33,526	2,450,865	26,621	2,778,457	33,526	2,450,865	25,462	2,657,457	0	0	1,159	121,000	12,100	13,259
UGANDA	0.01		0	0	986	102,906	0	0	115	12,006	0	0	871	90,900	9,090	9,961
UKRAINE	1.17		74,523	5,447,949	115,356	12,039,980	1,196	87,409	0	0	73,327	5,360,540	115,356	12,039,980	1,740,052	1,928,735
UNITED ARAB EMIRATES	0.21		217,252	3,265,008	20,705	2,161,022	0	0	0	0	217,252	3,265,008	20,705	2,161,022	542,602	780,559
UNITED KINGDOM	4.98		0	0	491,001	51,247,096	0	0	491,001	51,247,096	0	0	0	0	0	0
UNITED REPUBLIC OF TANZANIA	0.01		1,345	98,339	986	102,906	281	20,502	0	0	1,064	77,837	986	102,906	18,075	20,125
UNITED STATES OF AMERICA	25.00		1,876,739	137,195,914	2,464,862	257,264,539	355,052	25,955,473	0	0	1,521,687	111,240,441	2,464,862	257,264,539	36,850,498	40,837,047
URUGUAY	0.04		4,723	345,293	3,944	411,623	22	1,608	0	0	4,701	343,685	3,944	411,623	75,531	84,176
VANUATU	0.01		2,005	146,584	986	102,906	0	0	0	0	2,005	146,584	986	102,906	24,949	27,940
VENEZUELA	0.49		0	0	48,311	5,042,385	0	0	898	93,772	0	0	47,413	4,948,613	494,861	542,274
VIET NAM	0.01		0	0	986	102,906	0	0	131	13,675	0	0	855	89,231	8,923	9,778
YEMEN	0.01		32,288	343,684	986	102,906	900	0	0	0	31,388	343,684	986	102,906	44,659	77,033
YUGOSLAVIA	0.42		105,397	7,704,846	41,410	4,322,044	598	43,704	0	0	104,799	7,661,142	41,410	4,322,044	1,198,318	1,344,527
ZAIRE	0.01		3,395	171,842	986	102,906	0	0	0	0	3,395	171,842	986	102,906	27,475	31,856
ZAMBIA	0.01		1,823	133,266	986	102,906	0	0	0	0	1,823	133,266	986	102,906	23,618	26,427
ZIMBABWE	0.01		0	0	986	102,906	0	0	87	9,103	0	0	899	93,803	9,380	10,279
TOTAL (164 States)	100.00	86-	79,512	0	0	0	11,270	0	0	0	68,242	0	0	0	0	68,242
		87-	101,154	0	0	0	12,687	0	0	0	88,467	0	0	0	0	88,467
		88-	476,505	0	0	0	44,016	0	0	0	432,489	0	0	0	0	432,489
		89-	1,227,626	0	0	0	314,505	0	0	0	913,121	0	0	0	0	913,121
		90-	482,854	35,299,044	0	0	56,936	4,162,348	0	0	425,918	31,136,696	0	0	3,113,664	3,539,582
		91-	3,329,867	243,425,877	0	0	533,550	39,004,500	0	0	2,796,317	204,421,377	0	0	20,442,135	23,238,452
		92-	0	0	9,859,460	1029058172	0	0	5,409,417	564,595,838	0	0	4,450,043	464,462,334	46,446,260	50,896,303
		T-	5,697,518	278,724,921	9,859,460	1029058172	972,964	43,166,848	5,409,417	564,595,838	4,724,554	236,558,073	4,450,043	464,462,334	70,002,059	79,176,656

1. Lithuania became a new Member State in 1991 but has not yet been assigned an assessment rate.
2. Armenia, Croatia and Slovenia became new Member States in 1992 but have not yet been assigned assessment rates.

Annex II

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND

(As of 30 September 1992)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
AFGHANISTAN	0.01	900	900	0	0
ALBANIA	0.01	900	900	0	0
ALGERIA	0.16	14,400	13,500	900	0
ANGOLA	0.01	900	900	0	0
ARGENTINA	0.56	50,400	60,300	-9,900	0
AUSTRALIA	1.50	135,000	0	135,000	0
AUSTRIA	0.74	66,600	67,500	-900	0
BAHAMAS	0.02	1,800	1,800	0	0
BAHRAIN	0.03	2,700	1,800	900	0
BANGLADESH	0.01	900	900	0	0
BARBADOS	0.01	900	900	0	0
BELARUS	0.31	27,900	30,600	-2,700	0
BELGIUM	1.05	94,500	107,100	-12,600	0
BELIZE	0.01	900	900	0	0
BENIN	0.01	900	900	0	0
BHUTAN	0.01	900	900	0	0
BOLIVIA	0.01	900	900	0	0
BOTSWANA	0.01	900	900	0	0
BRAZIL	1.58	142,200	132,300	2,000	7,900
BULGARIA	0.13	11,700	13,500	-1,800	0
BURKINA FASO	0.01	900	600	0	300
BURUNDI	0.01	900	900	0	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
CAMEROON	0.01	900	900	0	0
CANADA	3.09	278,100	281,700	-3,600	0
CAPE VERDE	0.01	900	900	0	0
CENTRAL AFRICAN REPUBLIC	0.01	900	900	0	0
CHAD	0.01	900	0	0	900
CHILE	0.08	7,200	7,200	0	0
CHINA	0.76	68,400	72,000	-3,600	0
COLOMBIA	0.13	11,700	12,600	-900	0
COMOROS	0.01	900	0	0	900
CONGO	0.01	900	900	0	0
COSTA RICA	0.01	900	1,800	-900	0
COTE D'IVOIRE	0.02	1,800	1,800	0	0
CUBA	0.09	8,100	8,100	0	0
CYPRUS	0.02	1,800	1,800	0	0
CZECHOSLOVAKIA	0.55	49,500	60,300	-10,800	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	4,500	4,500	0	0
DENMARK	0.64	57,600	63,000	-5,400	0
DJIBOUTI	0.01	900	0	0	900
DOMINICA	0.01	900	900	0	0
DOMINICAN REPUBLIC	0.02	1,800	0	0	1,800
ECUADOR	0.03	2,700	2,700	0	0
EGYPT	0.07	6,300	6,300	0	0
EL SALVADOR	0.01	900	0	0	900

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
EQUATORIAL GUINEA	0.0	900	0	0	900
ETHIOPIA	0.01	900	900	0	0
FIJI	0.01	900	900	0	0
FINLAND	0.56	50,400	46,800	3,600	0
FRANCE	5.96	536,400	569,700	-33,300	0
GABON	0.02	1,800	2,700	-900	0
GAMBIA	0.01	900	0	0	900
GERMANY	8.87	798,300	853,200	-54,900	0
GHANA	0.01	900	900	0	0
GREECE	0.35	31,500	36,900	-5,400	0
GRENADA	0.01	900	900	0	0
GUATEMALA	0.02	1,800	1,800	0	0
GUINEA	0.01	900	900	0	0
GUINEA-BISSAU	0.01	900	900	0	0
GUYANA	0.01	900	900	0	0
HAITI	0.01	900	900	0	0
HONDURAS	0.01	900	900	0	0
HUNGARY	0.18	16,200	18,900	-2,700	0
INDIA	0.36	32,400	34,200	-1,800	0
INDONESIA	0.16	14,400	13,500	900	0
IRAN (ISLAMIC REPUBLIC OF)	0.76	68,400	63,000	0	5,400
IRAQ	0.13	11,700	10,800	0	900
IRELAND	0.18	16,200	16,200	0	0
ISRAEL	0.23	20,700	18,900	1,800	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
ITALY	4.26	383,400	363,600	19,800	0
JAMAICA	0.01	900	900	0	0
JAPAN	12.36	1,112,400	1,036,800	75,600	0
JORDAN	0.01	900	900	0	0
KENYA	0.01	900	900	0	0
KUWAIT	0.25	22 500	26,100	-3,600	0
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	900	900	0	0
LEBANON	0.01	900	900	0	0
LESOTHO	0.01	900	900	0	0
LIBERIA	0.01	900	900	0	0
LIBYAN ARAB JAMAHIRIYA	0.24	21,600	25,200	-3,600	0
LUXEMBOURG	0.06	5,400	5,400	0	0
MADAGASCAR	0.01	900	900	0	0
MALAWI	0.01	900	900	0	0
MALAYSIA	0.12	10,800	9,900	0	900
MALDIVES	0.01	900	900	0	0
MALI	0.01	900	0	0	900
MALTA	0.01	900	900	0	0
MAURITANIA	0.01	900	900	0	0
MAURITIUS	0.01	900	900	0	0
MEXICO	0.87	78,300	85,500	-7,200	0
MONGOLIA	0.01	900	900	0	0
MOROCCO	0.03	2,700	3,600	-900	0
MOZAMBIQUE	0.01	900	900	0	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
MYANMAR	0.01	900	900	0	0
NAMIBIA	0.01	900	900	0	0
NEPAL	0.01	900	900	0	0
NETHERLANDS	1.49	134,100	150,300	-16,200	0
NEW ZEALAND	0.24	21,600	21,600	0	0
NICARAGUA	0.01	900	0	0	900
NIGER	0.01	900	900	0	0
NIGERIA	0.20	18,000	18,000	0	0
NORWAY	0.55	49,500	50,400	-900	0
OMAN	0.03	2,700	1,800	900	0
PAKISTAN	0.06	5,400	5,400	0	0
PANAMA	0.02	1,800	1,800	0	0
PAPUA NEW GUINEA	0.01	900	900	0	0
PARAGUAY	0.02	1,800	1,800	0	0
PERU	0.06	5,400	5,400	0	0
PHILIPPINES	0.07	6,300	8,100	-1,800	0
POLAND	0.47	42,300	51,300	-9,000	0
PORTUGAL	0.20	18,000	16,200	1,800	0
QATAR	0.05	4,500	4,500	0	0
REPUBLIC OF KOREA	0.68	61,200	19,800	0	41,400
ROMANIA	0.17	15,300	17,100	-1,800	0
RUSSIAN FEDERATION	9.34	840,600	910,800	-70,200	0
RWANDA	0.01	900	900	0	0
SAINT KITTS AND NEVIS	0.01	900	0	900	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
SAINT LUCIA	0.01	900	900	0	0
SAINT VINCENT AND THE GRENADINES	0.01	900	900	0	0
SAO TOME AND PRINCIPE	0.01	900	0	0	900
SAUDI ARABIA	0.95	85,500	92,700	-7,200	0
SENEGAL	0.01	900	900	0	0
SEYCHELLES	0.01	900	900	0	0
SIERRA LEONE	0.01	900	0	900	0
SOMALIA	0.01	900	0	0	900
SPAIN	1.96	176,400	178,200	-1,800	0
SRI LANKA	0.01	900	900	0	0
SUDAN	0.01	900	900	0	0
SURINAME	0.01	900	0	0	900
SWAZILAND	0.01	900	900	0	0
SWEDEN	1.10	99,000	110,700	-11,700	0
SWITZERLAND	1.15	103,500	98,100	5,400	0
SYRIAN ARAB REPUBLIC	0.04	3,600	3,600	0	0
THAILAND	0.11	9,900	9,000	900	0
TOGO	0.01	900	900	0	0
TONGA	0.01	900	900	0	0
TRINIDAD AND TOBAGO	0.05	4,500	4,500	0	0
TUNISIA	0.03	2,700	2,700	0	0
TURKEY	0.27	24,300	28,800	-4,500	0
UGANDA	0.01	900	900	0	0
UKRAINE	1.17	105,300	114,300	-9,000	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
UNITED ARAB EMIRATES	0.21	18,900	17,100	0	1,800
UNITED KINGDOM	4.98	448,200	442,800	5,400	0
UNITED REPUBLIC OF TANZANIA	0.01	900	900	0	0
UNITED STATES OF AMERICA	25.00	2,250,000	2,250,000	0	0
URUGUAY	0.04	3,600	3,600	0	0
VANUATU	0.01	900	900	0	0
VENEZUELA	0.49	44,100	52,200	-8,100	0
VIET NAM	0.01	900	900	0	0
YEMEN	0.01	900	1,800	-900	0
YUGOSLAVIA	0.42	37,800	42,300	-4,500	0
ZAIRE	0.01	900	900	0	0
ZAMBIA	0.01	900	900	0	0
ZIMBABWE	0.01	900	1,800	-900	0
Sub-total (154 States)	**100.00**	**9,000,000**	**8,988,900**	**-59,200**	**70,300**
T O T A L (154 States)	**100.00**	**9,000,000**	**8,988,900**	**-59,200**	**70,300**

1. Lithuania became a new Member State in 1991 but has not yet been assigned an assessment rate.
2. Armenia, Croatia and Slovenia became new Member States in 1992 but have not yet been assigned assessment rates.

Annex III

CASH FLOW ANALYSIS FOR 1992-1993, AS OF 30 SEPTEMBER 1992

General Fund and Working Capital Fund

(in millions of United States dollars) a/

1992	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	9.6	7.4	12.7	13.7	6.4	12.5	9.9	6.6	11.1	9.4	(1.8)	13.2
Revaluation c/	0.2	(0.2)	(0.5)	0.0	0.0	0.1	0.6	0.2	0.2	(0.1)	0.0	0.0
Net opening cash	9.8	7.2	12.2	13.7	6.4	12.6	10.5	6.8	11.3	9.3	(1.8)	13.2
Contribution income d/												
1988-1989	0.0	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1990-1991	0.5	0.5	0.0	0.2	0.1	0.1	0.1	3.3	0.0	0.2	12.5	0.2
1992-1993	3.9	12.7	11.3	0.7	11.5	1.5	0.4	6.9	7.5	0.3	11.2	2.7
Budgeted income e/	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income f/												
Cost reimbursements	0.2	0.4	0.0	1.6	0.6	2.5	2.9	1.5	1.2	1.0	2.2	2.2
Income CM,GK,TE	0.0	0.0	0.1	0.0	0.1	0.1	0.0	0.1	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.0	0.0	0.0	0.0	1.1	1.4	1.7	0.4	0.0	0.0	0.0	0.0
Interfund h/	1.4	0.2	0.4	0.0	0.0	0.5	1.0	0.8	0.3	0.0	0.0	0.0
Total incoming cash	6.1	13.9	12.0	2.6	13.6	6.2	6.2	13.1	9.1	1.6	26.0	5.2
Budgeted disbursements i/												
Prior biennium	(1.6)	(1.5)	(1.0)	0.0	(0.4)	(0.5)	(0.5)	(0.2)	(0.3)	(0.4)	(0.4)	(0.4)
Current biennium	(5.2)	(5.3)	(6.5)	(5.8)	(5.4)	(7.3)	(7.1)	(7.2)	(8.2)	(8.3)	(8.4)	(8.4)
Other disbursements j/												
Cost reimbursements	(1.1)	(1.1)	(1.2)	(1.2)	(0.9)	(1.0)	(1.5)	(1.3)	(1.4)	(2.2)	(2.2)	(2.2)
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM,GK,TE	0.0	0.0	(0.2)	(0.2)	0.0	(0.1)	0.0	(0.1)	(0.1)	0.0	0.0	0.0
Increase in net receivables g/	(0.6)	(0.5)	(1.6)	(1.7)	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	(1.0)	(0.8)	0.0	0.0	0.0	0.0	(1.8)	0.0	0.0
Total outgoing cash	(8.5)	(8.4)	(10.5)	(9.9)	(7.5)	(8.9)	(10.1)	(8.8)	(11.0)	(12.7)	(11.0)	(11.0)
Closing cash k/	7.4	12.7	13.7	6.4	12.5	9.9	6.6	11.1	9.4	(1.8)	13.2	7.4
Liabilities other funds l/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1.4)
Net closing cash m/	7.4	12.7	13.7	6.4	12.5	9.9	6.6	11.1	9.4	(1.8)	13.2	6.0
Unliquidated obligations at 31/12/92 (anticipated)												(9.0)
Surplus/(deficit) at 31/12/92												(3.0)

1993	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	7.4	0.4	8.9	13.7	6.5	11.5	4.0	(5.4)	(3.6)	(4.4)	(12.8)	2.2
Revaluation c/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net opening cash	7.4	0.4	8.9	13.7	6.5	11.5	4.0	(5.4)	(3.6)	(4.4)	(12.8)	2.2
Contribution income d/												
1990-1991	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1992	0.1	0.1	0.0	0.2	0.1	0.1	0.1	3.4	0.1	0.1	15.5	0.1
1993	1.0	1.0	13.4	1.2	13.5	1.0	0.2	7.1	7.8	0.2	8.2	2.9
Budgeted income e/	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income f/												
Cost reimbursements	2.2	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Income CM,GK,TE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total incoming cash	3.4	18.9	15.2	3.2	15.4	2.9	2.1	12.3	9.7	2.1	25.5	4.8
Budgeted disbursements i/												
Current biennium	(8.7)	(8.7)	(8.7)	(8.7)	(8.7)	(8.7)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)
Other disbursements j/												
Cost reimbursements	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.8)
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM,GK,TE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Increase in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total outgoing cash	(10.4)	(10.4)	(10.4)	(10.4)	(10.4)	(10.4)	(11.5)	(10.5)	(10.5)	(10.5)	(10.5)	(10.6)
Closing cash k/	0.4	8.9	13.7	6.5	11.5	4.0	(5.4)	(3.6)	(4.4)	(12.8)	2.2	(3.6)
Liabilities other funds l/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.9)
Net closing cash m/	0.4	8.9	13.7	6.5	11.5	4.0	(5.4)	(3.6)	(4.4)	(12.8)	2.2	(4.5)
Unliquidated obligations at 31/12/93 (anticipated)												(9.0)
Surplus/(deficit) at 31/12/93												(13.5)

Notes for cash flow analysis

a/ Based on exchange rate of US$ 1 = AS 10.00 for the period October 1992 to December 1993.

b/ Opening Cash - Shows actual cash available for January to October 1992 based on reconciled balances for RB, XP and WC bank accounts and projections of cash available until the end of 1993.

c/ Revaluation - Change in value of Austrian schilling accounts in dollar terms.

d/ Contribution income - Divided into bienniums; Austrian schilling contributions are converted into the United States dollar equivalent at the applicable United Nations rate of exchange.

e/ Budgeted income - Includes interest earned on bank accounts and investments, income from sale of publications and other miscellaneous income such as refunds of prior biennium expenditures.

f/ Other income - Includes payments from UNOV and IAEA for costs incurred on their behalf and income from CM, GK and TE.

g/ Decrease/increase in net receivables - Net movement between accounts receivable and accounts payable.

h/ Interfund - Net cash movement between regular budget accounts and other accounts.

i/ Budgeted disbursements - Disbursements against regular budget and regular programme allotments.

j/ Other disbursements - Includes costs incurred on behalf of UNOV and IAEA, CM, GK and TE disbursements and the United Nations loan.

k/ Closing cash - Total cash in RB, XP and WC bank accounts.

l/ Liabilities other funds - Cash belonging to CM, GK and UNDCP.

m/ Net closing cash - Actual cash available in regular budget and Working Capital Fund.

Abbreviations

CM	Account code: UNIDO Computer Model for Feasibility Analysis and Reporting (COMFAR)
GK	Account code: garage administration
IAEA	International Atomic Energy Agency
RB	Account code: regular budget
TE	Account code: tax equalization
UNDCP	United Nations Drug Control Programme
UNOV	United Nations Office at Vienna
WC	Account code: working capital
XP	Account code: regular programme for technical cooperation

Annex IV

REGULAR BUDGET PERFORMANCE REPORT FOR 1992-1993

Table 1

Status of budget implementation by major programme for the period 1 January to 30 September 1992 a/ b/

(In thousands of US dollars at US$1 = AS 12.90)

Major programme	Budget estimates 1992-1993 (GC.4/Res.27) (a)			Budget estimates 1992 only (b)			Actual expenditure/income 01/01 to 30/09/92 (c)			Unutilized balance at 30/09/92 (d)=(b)-(c)		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
00 - Policy-making organs	2,543.0	-	2,543.0	1,106.5	-	1,106.5	208.7	-	208.7	897.8	-	897.8
00 - General management	6,113.3	-	6,113.3	2,986.0	-	2,986.0	2,027.3	-	2,027.3	958.7	-	958.7
00 - Programme and Project Development	32,911.1	-	32,911.1	16,124.1	-	16,124.1	10,427.6	-	10,427.6	5,696.5	-	5,696.5
00 - Industrial Promotion, Consultations and Technology	19,790.5	-	19,790.5	9,657.0	-	9,657.0	6,225.7	-	6,225.7	3,431.3	-	3,431.3
00 - Industrial Operations	32,808.2	-	32,808.2	16,008.8	-	16,008.8	10,897.5	-	10,897.5	5,111.3	-	5,111.3
00 - Common programmes	15,786.2	-	15,786.2	7,654.4	-	7,654.4	1,797.8	-	1,797.8	5,856.6	-	5,856.6
00 - External Relations, Public Information, Language and Documentation Services	27,172.3	3,627.5	23,544.8	13,254.3	1,982.4	11,271.9	8,441.2	571.2	7,870.0	4,813.1	1,411.2	3,401.9
00 - Administration	77,270.9	29,754.6	47,516.3	37,753.4	14,524.0	23,229.4	25,066.4	6,792.4	18,274.0	12,687.0	7,731.6	4,955.4
TOTAL	214,395.5	33,382.1	181,013.4	104,544.5	16,506.4	88,038.1	65,092.2	7,363.6	57,728.6	39,452.3	9,142.8	30,309.5

a/ Adjusted to reflect transfer of the subprogramme Feasibility Studies from major programme 500 to major programme 400 (UNIDO/DG/B.156); transfer of one General Service post from major programme 400 to major programme 300; transfer of one D-1 post from major programme 300 to major programme 800.

b/ Reflects gross and net basis budgets as described in document IDB.10/11/Add.1.

Table 2

Status of budget implementation by major object of expenditure for the period 1 January to 30 September 1992 a/

(In thousands of US dollars at US$1 = AS 12.90)

Major object of expenditure	Budget estimates b/ 1992-1993 (GC.4/Res.27) (a)			Budget estimates 1992 only b/ (b)			Actual expenditure/income 01/01 to 30/09/92 (c)			Unutilized balance at 30/09/92 (d)=(b)-(c)		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
Staff costs	149,665.6	16,614.1	133,051.5	73,005.4	8,297.3	64,708.1	47,248.5	4,061.2	43,187.3	25,756.9	4,236.1	21,520.8
Official travel/meetings	3,403.0	12.2	3,390.8	1,622.7	5.8	1,616.9	801.6	-	801.6	821.1	5.8	815.3
Contractual services	712.2	-	712.2	345.8	-	345.8	207.9	-	207.9	137.9	-	137.9
General operating expenses	29,635.0	15,717.9	13,917.1	14,521.4	7,704.3	6,817.1	10,792.6	3,234.5	7,558.1	3,728.8	4,469.8	(741.0) c/
Supplies and materials	1,110.8	282.3	828.5	545.0	138.8	406.2	354.0	23.4	330.6	191.0	115.4	75.6
Acquisition of furniture and equipment	964.4	393.5	570.9	472.6	192.8	279.8	176.9	41.9	135.0	295.7	150.9	144.8
Improvement to premises	300.0	-	300.0	150.0	-	150.0	25.0	-	25.0	125.0	-	125.0
Technical cooperation	10,755.7	-	10,755.7	5,229.8	-	5,229.8	1,117.0	-	1,117.0	4,112.8	-	4,112.8
Non-staff electronic data-processing costs	6,364.8	358.4	6,006.4	3,125.6	165.6	2,960.0	2,415.2	-	2,415.2	710.4	165.6	544.8
Other expenses	11,484.0	3.7	11,480.3	5,526.2	1.8	5,524.4	1,953.5	2.6	1,950.9	3,572.7	(0.8)	3,573.5
TOTAL	214,395.5	33,382.1	181,013.4	104,544.5	16,506.4	88,038.1	65,092.2	7,363.6	57,728.6	39,452.3	9,142.8	30,309.5

a/ Reflects gross and net basis budgets as described in document IDB.10/11/Add.1.

b/ Budget estimates expressed by major object of expenditure.

c/ Fourth quarter income will cover the negative balance reported.

Distr.
GENERAL

IDB.10/27/Corr.1
16 October 1992

United Nations Industrial Development Organization

ORIGINAL: ENGLISH

Industrial Development Board

Tenth session
Vienna, 2-6 November 1992
Item 4 of the provisional agenda

REPORT OF THE PROGRAMME AND BUDGET COMMITTEE

Financial situation of UNIDO as of 30 September 1992

Report by the Director-General

Corrigendum

Page 2, paragraph 8

Subparagraph (b) should read

Programme allotments issued for 1992 have been restricted to 88 per cent of approved budgetary estimates.

V.92 57678 3774E

Distr.: 19 October 199'

Distr.
GENERAL

IDB.10/28
8 October 1992

United Nations Industrial Development Organization

ORIGINAL: ENGLISH

Industrial Development Board

Tenth session
Vienna, 2-6 November 1992
Item 13 (b) of the provisional agenda

ADMINISTRATIVE MATTERS: INTERNATIONAL CIVIL SERVICE COMMISSION

Issues related to the United Nations common system and pension system

Note by the Secretariat

Summary

Brings to the attention of the Industrial Development Board the recommendations of the International Civil Service Commission (ICSC) approved by the United Nations General Assembly in resolutions 46/191, 46/191 B and 46/192 of relevance to UNIDO and relating to personnel questions in the United Nations common system and to pension matters; the action taken by ICSC and the United Nations Joint Staff Pension Board in compliance with those resolutions; and action taken by ICSC under Article 14 of its Statute concerning the status of women in the United Nations system.

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V.92 57383 3735E

Distr.: 12 October 1992

Introduction

1. In 1991, United Nations General Assembly resolution 45/268 (operative para. 3) emphasized the obligations of all organizations of the United Nations common system to consult and cooperate fully with the International Civil Service Commission (ICSC) and the United Nations Joint Staff Pension Board (UNJSPB) on matters relating to conditions of service and pensions. At its forty-sixth session the United Nations General Assembly adopted resolutions 46/191 and 46/191 B related to the United Nations common system, as well as resolution 46/192 concerning the United Nations pension system. In compliance with those resolutions, subsequent action was taken by ICSC and by UNJSPB. Developments at the thirty-sixth session of ICSC included action taken under Article 14 of its Statute, concerning the status of women in the United Nations system. The present document provides information on those matters of relevance to UNIDO.

I. AMENDMENTS TO SCHEDULES I AND III OF THE STAFF REGULATIONS

2. As provided in Article 11.5 of the Constitution of UNIDO, "The conditions of service of staff shall conform as far as possible to those of the United Nations common system." In accordance with that principle, regulation 13.3 of the Staff Regulations of UNIDO provides that the Director-General is authorized, within the budgetary level approved by the General Conference, to make appropriate amendments to the schedules of the staff regulations "so as to bring them into conformity with any relevant decisions that may be taken by the General Assembly of the United Nations on recommendation of the International Civil Service Commission".

3. In resolution 46/191 (section V, para. 2), the General Assembly on the recommendation of ICSC

approved "with effect from 1 March 1992, the revised scale of gross and net salaries for staff in the Professional and higher categories" that incorporates six multiplier points of post adjustment in net base salary on a no-gain/no-loss basis. This change does not affect levels of remuneration as the post adjustment portion thereof has been reduced by the amount consolidated into the base salary. Upon implementation of the new scale on 1 March 1992, a revised post adjustment multiplier and a revised post adjustment index were established by ICSC. The above decisions of the General Assembly were implemented for staff in the Professional and higher categories, including the Director-General. Since the incorporation of six multiplier points of post adjustment in the base salary was coupled with a corresponding reduction in the post adjustment portion of remuneration based on a no-loss/no-gain formula, the revised scale had no financial implications.

4. In conjunction with the revised salary scale, the General Assembly also approved, with effect from 1 March 1992, a revised scale of staff assessment rates for staff in the Professional and higher categories with neither a dependent spouse nor a dependent child (cf. resolution 46/191, annex I, para. 1).

5. Also in resolution 46/191 (section III, para. 1), the General Assembly on the recommendation of ICSC approved, with effect from 1 January 1992, a revised scale of staff assessment rates for staff in the General Service category.

6. Pursuant to staff regulation 13.3, schedule I (salary scales for the Professional and higher categories) and schedule III (staff assessment) of the UNIDO Staff Regulations have been amended as explained below.

Schedule I: Salary scales for the Professional and higher categories

7. The salary scale for the Professional and higher categories has been replaced with the new scale effective 1 March 1992 as approved by the General Assembly (see annex I to the present document).

Schedule III: Staff assessment

8. In order to reflect the decision of the General Assembly, the tables entitled "Assessment (continued)" in paragraphs (i) and (ii) have been replaced (see annex II to the present document).

II. AMENDMENT OF APPENDIX C TO THE STAFF RULES

9. In accordance with the procedure approved by the General Assembly in its resolution 41/208 for adjusting the pensionable remuneration in between comprehensive reviews, and following the promulgation by ICSC of the revised scales of pensionable remuneration, appendix C to the staff rules has been amended to show the revised scales of pensionable remuneration for the Professional and higher categories, effective 1 November 1991. The amendment of appendix C to the staff rules is contained in Director-General's bulletin UNIDO/DG/B/Staff Rules/1/Rev.1/Amend.4, of 13 November 1991.

III. ROLE AND FUNCTIONS OF THE INTERNATIONAL CIVIL SERVICE COMMISSION

10. The General Assembly, in section I of resolution 46/191 reaffirmed the role of ICSC as the independent technical body responsible to the Assembly for the regulation and coordination of the conditions of service in the United Nations common system, and stressed its own central role in the elaboration of those conditions.

11. Furthermore, in resolution 46/191 B of 30 July 1992 the General Assembly requested the Commission, inter alia, to propose measures to be undertaken by all organizations of the United Nations system to enforce and enhance respect for, and adherence to, the common system of salaries, allowances and conditions of service, and to report thereon to the General Assembly at its forty-seventh session, as well as on its consideration of the question of improving the responsiveness of the common system to the concerns and needs of the different organizations. The General Assembly called upon executive heads and governing bodies of the United Nations common system to respect fully the decisions taken by the General Assembly on the recommendation of ICSC and UNJSPB concerning the conditions of service of the staff, and pointed out that failure to do so on the part of any organization could prejudice its claim to enjoy the benefits of participation in the common system. The General Assembly further requested executive heads of the participating organizations to consult ICSC and UNJSPB prior to the submission of proposals relating to staff conditions of service to their respective governing bodies, in order to avoid action inconsistent with the Statute of the Commission and the regulations of the United Nations Joint Staff Pension Fund (UNJSPF) as accepted by the organizations.

12. In resolution 46/191 the General Assembly also stressed the importance of ICSC in other personnel policy areas and invited ICSC, inter alia:

(a) To pursue, as a matter of priority, its review merit systems and performance appraisal in the common system as a vehicle for enhancing productivity and cost-effectiveness;

(b) To report to the General Assembly on the measurement of the housing element in the remuneration package as well as on a revised rental subsidy scheme;

(c) To report on the methodology for determining dependency allowances;

(d) To conclude its review of the General Service salary survey methodology.

IV. ACTION TAKEN BY ICSC UNDER ARTICLE 14 OF ITS STATUTE CONCERNING THE STATUS OF WOMEN IN THE UNITED NATIONS SYSTEM

13. At its 1990 summer session ICSC had established a working group with the mandate to identify the problems facing women in the United Nations common system and to assist the Commission in devising strategies for implementing earlier recommendations in that area. Subsequently, the

General Assembly, in resolution 45/241 expressed concern at the slow and uneven progress in the organizations' implementation of earlier recommendations and requests on the status of women, and invited the Commission, working together with organizations of the common system and with staff representatives, to examine specific and practical steps to translate earlier recommendations and requests into action and to report thereon to the General Assembly at its forty-seventh session.

14. The Commission at its thirty-sixth session examined the report of that working group and decided to make recommendations to the organizations of the common system concerning the status of women. An excerpt from the draft report of the Commission containing the consideration of that item and the recommendations thereon will be made available to the Board in a conference room paper in line with the Commissions's request for wide dissemination of information on the subject. A progress report on the status of women in the UNIDO Secretariat will be submitted to the Board at its eleventh session.

V. UNITED NATIONS PENSION SYSTEM

A. Pension adjustment system

15. In resolution 46/192 of 20 December 1991 (section IV, para. 3), the General Assembly approved changes in the pension adjustment system for staff in the Professional and higher categories who separated on or after 1 April 1992. The modifications relate to the provisions governing the determination of the initial local currency pensions of participants retiring in a high cost country (i.e. higher than in New York) and will provide greater compensation for the cost of living differences. The modifications do not affect the dollar pension entitlements under the regulations of UNJSPF.

B. Comprehensive review of the pensionable remuneration of staff in the General Service and related categories

16. In 1990 the General Assembly requested ICSC, in full cooperation with UNJSPB, to undertake in 1991 a comprehensive review of the pensionable remuneration and consequent pensions of staff in the General Service and related categories (cf. resolution 45/242, section III, para. 2). Both ICSC and UNJSPB reviewed the evolution of the methodology used to determine the pensionable remuneration of staff in those categories since the establishment of the United Nations Joint Staff Pension Fund, and examined a number of alternatives to the current methodology. Both bodies agreed that the current methodology should be continued pending further studies of some alternatives.

17. The General Assembly concurred that further studies of possible alternative methodologies were required in order to determine the most equitable solution for all parties concerned (i.e. staff, administrations and Member States). It requested ICSC and UNJSPB to take into account the views expressed in the Fifth Committee, particularly those related to the administrative and financial implications of determining pensions in accordance with local practices of employers used in the General Service salary surveys, and to the alternative of reflecting local conditions in the determination of the pensionable remuneration through the application of local taxes to derive the pensionable remuneration from the net pensionable salaries.

18. The United Nations Joint Staff Pension Board at its forty-fourth session and ICSC at its thirty-sixth session reviewed the pensionable remuneration and consequent pensions of staff in the General Service and related categories. In addition, ICSC at its thirty-sixth session reviewed the general methodology for surveys of best prevailing conditions of employment at headquarters duty stations. According to the ICSC schedule of work, the next salary survey for the General Service category in Vienna is planned to be held in spring 1996.

19. The Commission introduced modifications in the methodology for surveys of best prevailing conditions of employment at headquarters duty stations and in the methodology for determining the pensionable remuneration of staff in the General Service and related categories. In order to complete its review of the latter, the Commission requested the secretariat of ICSC and UNJSPB to carry out further studies. The Commission will report on the matter to the General Assembly at its forty-seventh and forty-eighth sessions.

20. Under rule 37 of the ICSC rules of procedure, representatives of the Federation of International Civil Servants' Associations (FICSA) and the Coordinating Committee of Independent Staff Unions and Associations (CCISUA) may attend meetings and address the Commission. During the course of the Commission's thirty-sixth session the representatives of FICSA and CCISUA informed the Commission that they had decided not to continue their participation in the Commission's deliberations at that session, following the consideration and decisions taken by the Commission on the issues referred to in paragraph 19 above. Subsequent to those announcements, the representatives of the staff bodies did not attend the meetings of the Commission with the exception of those covering a small number of specific issues.

C. Pension arrangements for ungraded officials

21. In resolution 46/192 (section III, paras. 3 and 4), the General Assembly endorsed the methodology recommended by the Commission for determining the pensionable remuneration of ungraded officials and its subsequent adjustment. In its report, 1/ the Commission had recognized that several organizations observed statutory limits on the length of service of their respective elected ungraded officials. Furthermore several organizations, among them UNIDO, have terms of a length below the five-year eligibility period for periodic benefits. Consequently the Commission was of the view that the governing bodies of the organizations concerned should have the choice of whether their elected officials should be participants in UNJSPF or should have different arrangements.

1/ Official records of the General Assembly, Supplement No. 30 (A/46/30), paras. 61-63.

Participation in the Fund

22. In compliance with the request of the General Assembly in the same resolution to consider amendments to the regulations of the Fund to incorporate provisions governing the pensionable remunerations (section III, para. 7), the Joint Staff Pension Board at its forty-fourth session proposed the following addition to article 54 of the regulations and rules of UNJSPF, for those ungraded officials who become participants in the Fund:

Article 54, new paragraph (c)

"(i) In the case of participants who are appointed or elected as ungraded officials on or after 1 April 1993, their pensionable remuneration shall be determined by the competent legislative organ which determines their other conditions of service, in accordance with the methodology recommended by the International Civil Service Commission and endorsed by the General Assembly, and shall be subsequently adjusted in accordance with the procedure in (b) above;

"(ii) In the case of participants who are ungraded officials on 31 March 1993, their pensionable remuneration as of that date shall be maintained, without adjustment, until surpassed by the level of pensionable remuneration derived from the application of the methodology referred to in (i) above."

23. Upon endorsement of the proposed amendment to the regulations by all governing bodies of the member organizations, the Joint Staff Pension Board will recommend its approval to the General Assembly.

Non-participation in the Fund

24. As reported in document IDB.8/20, paragraph 6, ICSC was to submit recommendations to the General Assembly at its forty-sixth session on pensions of ungraded officials. Designed to ensure system-wide comparability, the recommended guidelines would apply to ungraded officials who do not become participants in the Fund.

25. Some comparable elected officials who presently have arrangements outside the Pension Fund are the Justices of the International Court of Justice and the United Nations Secretary-General. The after-service benefit of a member of the International Court of Justice after one term of nine years would be $50,000 per year, whereas the Secretary-General would receive 50 per cent of his annual net base salary plus post adjustment.

26. After thoroughly reviewing the issue at its thirty-sixth session, the Commission decided to recommend two alternatives for pension arrangements. Both alternative approaches from the side of the organization would be calculated from the net base salary plus post adjustment at the base of the system (New York) and differ as to whether or not a contribution would be payable from the side of the official. Assuming a pensionable base of $142,462, alternative I would yield $35,616 or 25 per cent income replacement, and alternative II $42,379 or 30 per cent income replacement after two terms (10 years). A possible third approach would be to supplement the ungraded official's remuneration by an amount corresponding to the organization's contribution to the Pension Fund. The official could use this supplement for making his/her own pension arrangements.

27. In contrast to the alternatives recommended by ICSC contained in paragraph 26 above, the present pension arrangement for the Director-General would entitle him to $21,056 at age 60 after two terms and no pension at age 60 after one term.

28. The recommended guidelines are presently before the General Assembly and the Board will be duly informed of the relevant resolutions thereon.

VI. ACTION REQUIRED OF THE BOARD

29. The Board may wish to consider the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Takes note of the information contained in the note by the Secretariat (IDB.10/28), in particular regarding resolutions 46/191, 46/191 B and 46/192 adopted by the United Nations General Assembly;

"(b) Notes the amendments made, in pursuance of regulation 13.3 of the staff regulations, to schedules I and III of the UNIDO Staff Regulations in order to bring them into conformity with the decisions of the General Assembly set out in its resolution 46/191;

"(c) Also notes the amendment to Appendix C to the UNIDO Staff Rules as reflected in paragraph 9 of document IDB.10/28;

"(d) Endorses the proposed new paragraph (c) of article 54 of the regulations of the United Nations Joint Staff Pension Fund as contained in paragraph 22 of document IDB.10/28."

SCHEDULE I

SALARY SCALES FOR THE PROFESSIONAL AND HIGHER CATEGORIES

SHOWING ANNUAL GROSS SALARIES AND THE NET EQUIVALENTS
AFTER APPLICATION OF STAFF ASSESSMENT
(United States dollars)

Effective 1 March 1992

LEVEL		STEPS I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
Deputy Director-General																
DDG	Gross	124 560														
	Net D	74 571														
	Net S	67 436														
Director																
D-2	Gross	101 163	103 504	105 844	108 183	110 523	112 863									
	Net D	62 405	63 622	64 839	66 055	67 272	68 489									
	Net S	57 375	58 382	59 388	60 394	61 400	62 406									
Principal Officer																
D-1	Gross	89 026	90 992	92 958	94 923	96 889	98 855	100 837	102 840	104 842						
	Net D	55 984	57 026	58 068	59 109	60 151	61 193	62 235	63 277	64 318						
	Net S	51 673	52 605	53 537	54 469	55 400	56 332	57 235	58 096	58 957						
Senior Officer																
P-5	Gross	78 037	79 783	81 558	83 338	85 117	86 894	88 674	90 453	92 230	94 009	95 789	97 566	99 345		
	Net D	50 140	51 083	52 026	52 969	53 912	54 854	55 797	56 740	57 682	58 625	59 568	60 510	61 453		
	Net S	46 433	47 289	48 133	48 977	49 820	50 663	51 506	52 350	53 192	54 035	54 879	55 721	56 565		
First Officer																
P-4	Gross	63 635	65 313	67 015	68 717	70 420	72 122	73 824	75 528	77 230	78 931	80 645	82 383	84 117	85 851	87 587
	Net D	42 349	43 269	44 188	45 107	46 027	46 946	47 865	48 785	49 704	50 623	51 542	52 463	53 382	54 301	55 221
	Net S	39 368	40 198	41 032	41 866	42 701	43 535	44 369	45 204	46 038	46 871	47 701	48 525	49 346	50 168	50 991
Second Officer																
P-3	Gross	51 421	52 937	54 453	56 002	57 573	59 142	60 713	62 284	63 855	65 433	67 031	68 631	70 230	71 830	73 430
	Net D	35 560	36 424	37 288	38 151	39 015	39 878	40 742	41 606	42 470	43 334	44 197	45 061	45 924	46 788	47 652
	Net S	33 227	34 014	34 801	35 582	36 361	37 139	37 919	38 698	39 477	40 257	41 040	41 824	42 608	43 392	44 176
Associate Officer																
P-2	Gross	40 903	42 214	43 522	44 832	46 181	47 535	48 891	50 246	51 602	52 956	54 311	55 691			
	Net D	29 483	30 256	31 028	31 801	32 573	33 345	34 118	34 890	35 663	36 435	37 207	37 980			
	Net S	27 679	28 388	29 095	29 804	30 508	31 211	31 914	32 618	33 321	34 024	34 727	35 428			
Assistant Officer																
P-1	Gross	30 638	31 856	33 072	34 290	35 524	36 781	38 041	39 298	40 556	41 815					
	Net D	23 339	24 082	24 824	25 567	26 309	27 051	27 794	28 536	29 278	30 021					
	Net S	22 034	22 718	23 401	24 086	24 768	25 449	26 130	26 810	27 491	28 172					

D = Rate applicable to staff members with a dependent spouse or child.
S = Rate applicable to staff members with no dependent spouse or child.

SCHEDULE III

STAFF ASSESSMENT

Regulation 6.8 (a)

(i) The assessment shall be calculated at the following rates for staff whose salary rates are set forth in regulation 6.1 of the present regulations:

Total assessable payments (US dollars)	Assessment (in percentages) Staff assessment rates for purposes of pensionable remunerations and pensions
First $15,000 per year	4
Next $10,000 per year	20
Next $10,000 per year	25
Next $20,000 per year	29
Next $20,000 per year	32
Next $20,000 per year	35
Next $30,000 per year	37
Remaining assessable payments	39

Assessment (continued)
(in percentages)

Total assessable payments (US dollars)	Staff assessment rates used in conjunction with gross base salaries and the gross amounts of separation payments	
	Staff member with a dependent spouse or a dependent child	Staff member with neither a dependent spouse nor a dependent child
First $15,000 per year	13.0	17.3
Next $ 5,000 per year	31.0	34.3
Next $ 5,000 per year	34.0	38.5
Next $ 5,000 per year	37.0	41.8
Next $ 5,000 per year	39.0	43.8
Next $10,000 per year	41.0	45.9
Next $10,000 per year	43.0	48.1
Next $10,000 per year	45.0	50.4
Next $15,000 per year	46.0	51.0
Next $20,000 per year	47.0	52.6
Remaining assessable payments	48.0	57.0

(ii) The assessment shall be calculated at the following rates for staff whose salary rates are established under regulation 6.5 (a) of the present regulations:

Total assessable payments (US dollars)	Assessment (per cent)
First $2,000 per year	15
Next $2,000 per year	18
Next $2,000 per year	20
Next $2,000 per year	21
Next $4,000 per year	22
Next $4,000 per year	23
Next $4,000 per year	24
Next $6,000 per year	25
Next $6,000 per year	25.5
Next $6,000 per year	26
Next $8,000 per year	26.5
Next $8,000 per year	27
Next $8,000 per year	27.5
Next $8,000 per year	28
Remaining assessable payments	29

(iii) The Director-General shall determine which of the scales of assessment set out in (i) and (ii) above shall apply to staff whose salary rates are established under regulation 6.4 or 6.6 of the present regulations.